

## Abar Pension Services, Inc.

PENSION, PROFIT SHARING, 401(K) PLAN  
DESIGN AND ADMINISTRATION

MIKEI R. UCHITEL, FSA, EA, MSPA  
MARK SIEMTOB, ASA, EA, MSPA  
SCOTT M. FEIT, CPC, CPA, QPA  
PHILIP D. COFIELD, EA, MSPA

25B VREELAND ROAD - SUITE 209  
FLORHAM PARK, NJ 07932-4900  
(973) 660-2100  
FAX: (973) 660-2111  
abar@abarpensioninc.com

April 14, 2010

Stephen M. Charme, Esq.  
Witman, Stadtmayer & Michaels, P.A.  
26 Columbia Turnpike  
Florham Park, NJ 07932

Re: Diagnostic & Clinical Cardiology, P.A.  
Profit Sharing Plan

Dear Mr. Charme:

This will update my May 28, 2009 report. Based upon our analysis, we concluded that the participants in the pooled account, excluding Dr. Mario A. Criscito, were entitled to an additional \$1,681,572.65 as of the beginning of 2000. As of April 30, 2010, the value of their portion of the pooled account, together with interest, accumulated to \$3,921,353.69. (Exhibit 4).

Please call if you should have any questions.

Sincerely,

ABAR PENSION SERVICES, INC.



Scott M. Feit, CPC, CPA, QPA, QKA

/sf

**EXHIBIT 4**

Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan  
Calculation of Lost Interest

Start	End	Days	Present Value	Interest Rate	Future Value
1/1/2000	3/31/2000	90	\$1,681,572.65	10%	\$1,723,429.61
3/31/2000	6/30/2000	91	\$1,723,429.61	11%	\$1,771,208.14
6/30/2000	9/30/2000	92	\$1,771,208.14	11%	\$1,820,858.33
9/30/2000	12/31/2000	92	\$1,820,858.33	11%	\$1,871,900.30
12/31/2000	3/31/2001	90	\$1,871,900.30	11%	\$1,923,359.35
3/31/2001	6/30/2001	91	\$1,923,359.35	10%	\$1,971,907.62
6/30/2001	9/30/2001	92	\$1,971,907.62	9%	\$2,017,145.81
9/30/2001	12/31/2001	92	\$2,017,145.81	9%	\$2,063,421.82
12/31/2001	3/31/2002	90	\$2,063,421.82	8%	\$2,104,524.49
3/31/2002	6/30/2002	91	\$2,104,524.49	8%	\$2,146,916.37
6/30/2002	9/30/2002	92	\$2,146,916.37	8%	\$2,190,642.20
9/30/2002	12/31/2002	92	\$2,190,642.20	8%	\$2,235,258.58
12/31/2002	3/31/2003	90	\$2,235,258.58	7%	\$2,274,170.87
3/31/2003	6/30/2003	91	\$2,274,170.87	7%	\$2,314,204.31
6/30/2003	9/30/2003	92	\$2,314,204.31	7%	\$2,355,394.10
9/30/2003	12/31/2003	92	\$2,355,394.10	6%	\$2,391,283.15
12/31/2003	3/31/2004	91	\$2,391,283.15	6%	\$2,427,220.84
3/31/2004	6/30/2004	91	\$2,427,220.84	7%	\$2,469,830.74
6/30/2004	9/30/2004	92	\$2,469,830.74	6%	\$2,507,359.87
9/30/2004	12/31/2004	92	\$2,507,359.87	7%	\$2,551,864.58
12/31/2004	3/31/2005	90	\$2,551,864.58	7%	\$2,596,288.48
3/31/2005	6/30/2005	91	\$2,596,288.48	8%	\$2,648,586.07
6/30/2005	9/30/2005	92	\$2,648,586.07	8%	\$2,702,529.30
9/30/2005	12/31/2005	92	\$2,702,529.30	9%	\$2,764,528.92
12/31/2005	3/31/2006	90	\$2,764,528.92	9%	\$2,826,556.80
3/31/2006	6/30/2006	91	\$2,826,556.80	9%	\$2,890,689.00
6/30/2006	9/30/2006	92	\$2,890,689.00	10%	\$2,964,465.99
9/30/2006	12/31/2006	92	\$2,964,465.99	10%	\$3,040,125.93
12/31/2006	3/31/2007	90	\$3,040,125.93	10%	\$3,116,009.25
3/31/2007	6/30/2007	91	\$3,116,009.25	10%	\$3,194,661.67
6/30/2007	9/30/2007	92	\$3,194,661.67	10%	\$3,276,196.73
9/30/2007	12/31/2007	92	\$3,276,196.73	10%	\$3,359,812.75
12/31/2007	3/31/2008	91	\$3,359,812.75	9%	\$3,435,833.48
3/31/2008	5/5/2008	35	\$3,435,833.48	8%	\$3,462,216.45
5/5/2008	distribution of \$26,202.74 to Antoinette Andriola				\$3,436,013.71
5/5/2008	6/30/2008	56	\$3,436,013.71	8%	\$3,478,325.83
6/30/2008	9/30/2008	92	\$3,478,325.83	7%	\$3,540,064.83
9/30/2008	12/31/2008	92	\$3,540,064.83	8%	\$3,611,965.68
12/31/2008	3/31/2009	90	\$3,611,965.68	7%	\$3,674,844.26
3/31/2009	6/30/2009	91	\$3,674,844.26	6%	\$3,730,224.53
6/30/2009	9/30/2009	92	\$3,730,224.53	6%	\$3,787,061.82
9/30/2009	12/31/2009	92	\$3,787,061.82	6%	\$3,844,765.13
12/31/2009	3/31/2010	90	\$3,844,765.13	6%	\$3,902,064.69
3/31/2010	4/30/2010	30	\$3,902,064.69	6%	\$3,921,353.69

Interest = \$2,239,781

Interest was calculated using the Voluntary Fiduciary Correction Program (VFCP)  
Online Calculator provided by the U.S. Department of Labor - EBSA.  
Using IRC 6621(c)(1) underpayment rates

## Abar Pension Services, Inc.

PENSION, PROFIT SHARING, 401(K) PLAN  
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Stephen M. Charme, Esq.  
Witman, Stadtmauer & Michaels, P.A.  
26 Columbia Turnpike  
Florham Park, NJ 07932

May 28, 2009

25B VREELAND ROAD - SUITE 209  
FLORHAM PARK, NJ 07932-1900  
(973) 660-2100  
FAX: (973) 660-2111  
abar@abarpensioninc.com

Re: Diagnostic & Clinical Cardiology, P.A.  
Profit Sharing Plan

Dear Mr. Charme:

The following is a summary of the work performed by my office with regard to the Diagnostic & Clinical Cardiology, P.A. Profit Sharing Plan (formerly the Diagnostic and Clinical Cardiology, P.A. Money Purchase Pension Plan, which was converted into the profit sharing plan in 2005). For the plan year ending December 31, 1995, we determined the ending balance of each participant's account. We started with the participants' balances as of December 31, 1994, which we obtained from the 1994 valuation of American Pension Corporation, whom you have advised was the third party administrator for the plan. We updated each participant's account with any contributions and distributions for the year. A gain (or loss) was allocated to each participant's account based upon the performance of the funds in the plan. We then performed the same procedure for the plan years ending December 31, 1996, 1997, 1998 and 1999. The summaries of the participants' accounts for the years 1995 to 1999 are attached (Exhibit 1). We based the fair market value of the assets for each year upon the investment company's brokerage statements if they were available, or if not we used the valuations of American Pension Corporation.

The 1999 valuation has been revised subsequent to the original report prepared by my office. Since the initial report was prepared, information was obtained on two investments that should have been included in the valuation of the commingled account. These investments, the AIM Global Telecomm Fund and the Latin American Fund had market values of \$107,221 and \$43,254.45, respectively, as of December 31, 1999.

For the 2000 plan year, we updated each participant's account to reflect the distributions made from the pooled account to their segregated account (Exhibit 2). For those participants who did not receive the full amount of their distribution to which they were entitled, and therefore still had a balance in the pooled account after the distributions were made, we updated their account balance with interest to March 31, 2009. The interest was calculated using the Voluntary Fiduciary Correction Program (VFCP) Online Calculator provided by the U.S. Department of Labor. The interest calculation was updated since the last calculation prepared to reflect a distribution of \$26,202.74 on May 5, 2008 to a participant in the plan.

Based upon our analysis, we concluded that the participants in the pooled account, excluding Dr. Mario A. Criscito, were entitled to an additional \$1,681,572.65 as of the beginning of 2000. As of March 31 2009, the value of their portion of the pooled account, together with interest, accumulated to \$3,674,844.26. (Exhibit 3).

Please call if you should have any questions.

Sincerely,

ABAR PENSION SERVICES, INC.

A handwritten signature in black ink, appearing to read "S M Feit". The signature is stylized with large, overlapping loops.

Scott M. Feit, CPC, CPA, QPA, QKA

/sf

## **EXHIBIT 1**

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1995 to December 31, 1995**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains/Losses</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Campos, Mary Ann</b>						
Employer	3,870.90	3,897.08	547.30	8,315.28	100%	8,315.28
<b>Cortes, Maria</b>						
Employer	8,151.38	6,188.00	1,152.50	15,491.88	100%	15,491.88
<b>Criscito, Mario</b>						
Employer	1,998,874.30	30,000.00	282,615.86	2,311,490.16	100%	2,311,490.16
Rollover	418,316.33	0.00	59,144.70	477,461.03	100%	477,461.03
Total	2,417,190.63	30,000.00	341,760.56	2,788,951.19		2,788,951.19
<b>Cruz, Awylda</b>						
Employer	22,648.23	5,599.12	3,202.18	31,449.53	100%	31,449.53
<b>Difazio (Gencarelli), Lisa</b>						
Employer	9,682.73	5,399.20	1,369.02	16,450.95	100%	16,450.95
<b>Foggio, Antoinette</b>						
Employer	5,138.70	0.00	726.55	5,865.25	100%	5,865.25
Rollover	7,116.20	0.00	1,006.14	8,122.34	100%	8,122.34
Total	12,254.90	0.00	1,732.69	13,987.59		13,987.59
<b>Fox (Vitale), Dianne</b>						
Employer	16,986.58	2,919.41	2,401.69	22,307.68	100%	22,307.68
<b>Gonnella, Renee</b>						
Employer	971.75	2,704.36	137.39	3,813.50	100%	3,813.50
<b>Hawthorne, Keith</b>						
Employer	60,729.54	30,000.00	8,586.39	99,315.93	100%	99,315.93
<b>Hayes, Barbara</b>						
Employer	19,346.07	0.00	2,735.29	22,081.36	100%	22,081.36
Rollover	4,866.83	0.00	688.11	5,554.94	100%	5,554.94
Total	24,212.90	0.00	3,423.40	27,636.30		27,636.30
<b>Grand Total</b>	<b>2,576,699.54</b>	<b>86,707.17</b>	<b>364,313.12</b>	<b>3,027,719.83</b>		<b>3,027,719.83</b>



**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1996 to December 31, 1996**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains/Losses</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Campos, Mary Ann</b>						
Employer	8,315.28	1,299.48	561.75	10,176.51	100%	10,176.51
<b>Cortes, Maria</b>						
Employer	15,491.88	6,545.00	1,046.58	23,083.46	100%	23,083.46
<b>Criscito, Mario</b>						
Employer	2,311,490.16	30,000.00	156,157.06	2,497,647.22	100%	2,497,647.22
Rollover	477,461.03	0.00	32,255.78	509,716.81	100%	509,716.81
Total	2,788,951.19	30,000.00	188,412.84	3,007,364.03		3,007,364.03
<b>Cruz, Awylda</b>						
Employer	31,449.53	7,055.00	2,124.63	40,629.16	100%	40,629.16
<b>Difazio (Gencarelli), Lisa</b>						
Employer	16,450.95	6,562.00	1,111.37	24,124.32	100%	24,124.32
<b>Foggio, Antoinette</b>						
Employer	5,865.25	0.00	396.24	6,261.49	100%	6,261.49
Rollover	8,122.34	0.00	548.72	8,671.06	100%	8,671.06
Total	13,987.59	0.00	944.96	14,932.55		14,932.55
<b>Fox (Vitale), Dianne</b>						
Employer	22,307.68	1,122.00	1,507.04	24,936.72	100%	24,936.72
<b>Gonnella, Renee</b>						
Employer	3,813.50	4,420.00	257.63	8,491.13	100%	8,491.13
<b>Hawthorne, Keith</b>						
Employer	99,315.93	30,000.00	6,709.48	136,025.41	100%	136,025.41
<b>Hayes, Barbara</b>						
Employer	22,081.36	0.00	1,491.75	23,573.11	100%	23,573.11
Rollover	5,554.94	0.00	375.27	5,930.21	100%	5,930.21
Total	27,636.30	0.00	1,867.02	29,503.32		29,503.32
<b>Roelke, Marc</b>						
Employer	0.00	30,000.00	0.00	30,000.00	100%	30,000.00

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1996 to December 31, 1996**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains/Losses</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Grand Total</b>	3,027,719.83	117,003.48	204,543.30	3,349,266.61		3,349,266.61

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1997 to December 31, 1997**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains/Losses</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Banks, Wisteria</b>						
Employer	0.00	4,142.22	0.00	4,142.22	100%	4,142.22
<b>Brown, Mark</b>						
Employer	0.00	13,500.14	0.00	13,500.14	100%	13,500.14
<b>Campos, Mary Ann</b>						
Employer	10,176.51	0.00	1,235.57	11,412.08	100%	11,412.08
<b>Cortes, Maria</b>						
Employer	23,083.46	6,790.48	2,802.65	32,676.59	100%	32,676.59
<b>Criscito, Mario</b>						
Employer	2,497,647.22	30,000.00	303,248.77	2,830,895.99	100%	2,830,895.99
Rollover	509,716.81	0.00	61,886.64	571,603.45	100%	571,603.45
Total	3,007,364.03	30,000.00	365,135.41	3,402,499.44		3,402,499.44
<b>Cruz, Awylda</b>						
Employer	40,629.16	7,283.14	4,932.94	52,845.24	100%	52,845.24
<b>Difazio (Gencarelli), Lisa</b>						
Employer	24,124.32	7,130.82	2,929.02	34,184.16	100%	34,184.16
<b>Dimitrion, Marianne</b>						
Employer	0.00	4,667.52	0.00	4,667.52	100%	4,667.52
<b>Foggio, Antoinette</b>						
Employer	6,261.49	0.00	760.23	7,021.72	100%	7,021.72
Rollover	8,671.06	0.00	1,052.79	9,723.85	100%	9,723.85
Total	14,932.55	0.00	1,813.02	16,745.57		16,745.57
<b>Fox (Vitale), Dianne</b>						
Employer	24,936.72	0.00	3,027.66	27,964.38	100%	27,964.38
<b>Gonnella, Renee</b>						
Employer	8,491.13	4,260.03	1,030.94	13,782.10	100%	13,782.10

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1997 to December 31, 1997**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains/Losses</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Hawthorne, Keith</b>						
Employer	136,025.41	30,000.00	16,515.36	182,540.77	100%	182,540.77
<b>Hayes, Barbara</b>						
Employer	23,573.11	0.00	2,862.10	26,435.21	100%	26,435.21
Rollover	5,930.21	0.00	720.01	6,650.22	100%	6,650.22
Total	29,503.32	0.00	3,582.11	33,085.43		33,085.43
<b>Roelke, Marc</b>						
Employer	30,000.00	30,000.00	3,642.41	63,642.41	100%	63,642.41
<b>Grand Total</b>	<b>3,349,266.61</b>	<b>137,774.35</b>	<b>406,647.09</b>	<b>3,893,688.05</b>		<b>3,893,688.05</b>

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1998 to December 31, 1998**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Transfers</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>-----Vested----- %</u>	<u>Balance</u>
<b>Banks, Wisteria</b>								
Employer	4,142.22	0.00	566.15	0.00	0.00	4,708.37	100%	4,708.37
<b>Brown, Mark</b>								
Employer	13,500.14	14,478.21	1,845.16	0.00	0.00	29,823.51	100%	29,823.51
<b>Campos, Mary Ann</b>								
Employer	11,412.08	0.00	1,559.77	0.00	0.00	12,971.85	100%	12,971.85
<b>Cortes, Maria</b>								
Employer	32,676.59	7,144.42	4,466.15	0.00	0.00	44,287.16	100%	44,287.16
<b>Criscito, Mario</b>								
Employer	2,830,895.99	30,000.00	373,251.61	0.00	(100,000.00)	3,134,147.60	100%	3,134,147.60
Rollover	571,603.45	0.00	78,125.24	0.00	0.00	649,728.69	100%	649,728.69
Total	3,402,499.44	30,000.00	451,376.85	0.00	(100,000.00)	3,783,876.29		3,783,876.29
<b>Cruz, Awylda</b>								
Employer	52,845.24	0.00	7,222.75	0.00	0.00	60,067.99	100%	60,067.99
<b>Difazio (Gencarelli), Lisa</b>								
Employer	34,184.16	7,119.09	4,672.20	0.00	0.00	45,975.45	100%	45,975.45
<b>Dimitrion, Marianne</b>								
Employer	4,667.52	3,488.23	637.94	0.00	0.00	8,793.69	100%	8,793.69
<b>Foggio, Antoinette</b>								
Employer	7,021.72	0.00	959.71	0.00	0.00	7,981.43	100%	7,981.43
Rollover	9,723.85	0.00	1,329.03	0.00	0.00	11,052.88	100%	11,052.88
Total	16,745.57	0.00	2,288.74	0.00	0.00	19,034.31		19,034.31
<b>Fox (Vitale), Dianne</b>								
Employer	27,964.38	0.00	3,822.10	0.00	0.00	31,786.48	100%	31,786.48
<b>Gonnella, Rence</b>								
Employer	13,782.10	2,223.26	1,883.70	0.00	0.00	17,889.06	100%	17,889.06

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1998 to December 31, 1998**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Transfers</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Hawthorne, Keith</b>								
Employer	182,540.77	30,000.00	24,949.18	0.00	0.00	237,489.95	100%	237,489.95
<b>Hayes, Barbara</b>								
Employer	26,435.21	0.00	3,613.10	0.00	0.00	30,048.31	100%	30,048.31
Rollover	6,650.22	0.00	908.93	0.00	0.00	7,559.15	100%	7,559.15
Total	33,085.43	0.00	4,522.03	0.00	0.00	37,607.46		37,607.46
<b>Roberts, Kim</b>								
Employer	0.00	3,847.27	0.00	0.00	0.00	3,847.27	100%	3,847.27
<b>Roelke, Marc</b>								
Employer	63,642.41	0.00	497.84	(60,000.00)	0.00	4,140.25	100%	4,140.25
<b>Grand Total</b>	<b>3,893,688.05</b>	<b>98,300.48</b>	<b>510,310.56</b>	<b>(60,000.00)</b>	<b>(100,000.00)</b>	<b>4,342,299.09</b>		<b>4,342,299.09</b>

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1999 to December 31, 1999**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>—Vested— %</u>	<u>Balance</u>
<b>Banks, Wisteria</b>							
Employer	4,708.37	0.00	14,450.61	0.00	19,158.98	100%	19,158.98
<b>Brown, Mark</b>							
Employer	29,823.51	16,491.56	91,532.33	0.00	137,847.40	100%	137,847.40
<b>Campos, Mary Ann</b>							
Employer	12,971.85	0.00	39,812.34	0.00	52,784.19	100%	52,784.19
<b>Chaaban, Fadi</b>							
Employer	0.00	30,000.00	0.00	0.00	30,000.00	100%	30,000.00
<b>Cortes, Maria</b>							
Employer	44,287.16	6,536.84	135,923.19	0.00	186,747.19	100%	186,747.19
<b>Criscito, Mario</b>							
Employer	3,134,147.60	30,000.00	9,235,474.85	(125,000.00)	12,274,622.45	100%	12,274,622.45
Rollover	649,728.69	0.00	1,994,103.90	0.00	2,643,832.59	100%	2,643,832.59
Total	3,783,876.29	30,000.00	11,229,578.75	(125,000.00)	14,918,455.04		14,918,455.04
<b>Cruz, Awylda</b>							
Employer	60,067.99	0.00	184,356.66	0.00	244,424.65	100%	244,424.65
<b>Difazio (Gencarelli), Lisa</b>							
Employer	45,975.45	0.00	141,104.78	0.00	187,080.23	100%	187,080.23
<b>Dimitrion, Marianne</b>							
Employer	8,793.69	0.00	26,989.01	0.00	35,782.70	100%	35,782.70
<b>Foggio, Antoinette</b>							
Employer	7,981.43	0.00	24,496.07	0.00	32,477.50	100%	32,477.50
Rollover	11,052.88	0.00	33,922.76	0.00	44,975.64	100%	44,975.64
Total	19,034.31	0.00	58,418.83	0.00	77,453.14		77,453.14
<b>Fox (Vitale), Dianne</b>							
Employer	31,786.48	0.00	97,556.94	0.00	129,343.42	100%	129,343.42

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 1999 to December 31, 1999**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>-----Vested----- %</u>	<u>Balance</u>
<b>Gonnella, Renee</b>							
Employer	17,889.06	345.39	54,903.91	0.00	73,138.36	100%	73,138.36
<b>Hawthorne, Keith</b>							
Employer	237,489.95	30,000.00	728,888.30	0.00	996,378.25	100%	996,378.25
<b>Hayes, Barbara</b>							
Employer	30,048.31	0.00	92,222.26	0.00	122,270.57	100%	122,270.57
Rollover	7,559.15	0.00	23,200.04	0.00	30,759.19	100%	30,759.19
Total	37,607.46	0.00	115,422.30	0.00	153,029.76		153,029.76
<b>McAllister, Charese</b>							
Employer	0.00	5,623.09	0.00	0.00	5,623.09	100%	5,623.09
<b>Roberts, Kim</b>							
Employer	3,847.27	0.00	11,807.78	0.00	15,655.05	100%	15,655.05
<b>Roelke, Marc</b>							
Employer	4,140.25	0.00	12,706.98	0.00	16,847.23	100%	16,847.23
<b>Grand Total</b>	<b>4,342,299.09</b>	<b>118,996.88</b>	<b>12,943,452.71</b>	<b>(125,000.00)</b>	<b>17,279,748.68</b>		<b>17,279,748.68</b>



## **EXHIBIT 2**

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 2000 to December 31, 2000**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Transfers</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>-----Vested----- %</u>	<u>Balance</u>
<b>Banks, Wisteria</b>								
Employer	19,158.98	0.00	0.00	0.00	(5,748.63)	13,410.35	100%	13,410.35
<b>Brown, Mark</b>								
Employer	137,847.40	0.00	0.00	(52,706.15)	0.00	85,141.25	100%	85,141.25
<b>Campos, Mary Ann</b>								
Employer	52,784.19	0.00	0.00	(4,669.97)	0.00	48,114.22	100%	48,114.22
<b>Chaaban, Fadi</b>								
Employer	30,000.00	0.00	0.00	(30,000.00)	0.00	0.00	100%	0.00
<b>Cortes, Maria</b>								
Employer	186,747.19	0.00	0.00	(56,606.41)	0.00	130,140.78	100%	130,140.78
<b>Criscito, Mario</b>								
Employer	12,274,622.45	0.00	0.00	0.00	(1,775,000.00)	10,499,622.45	100%	10,499,622.45
Rollover	2,643,832.59	0.00	0.00	0.00	0.00	2,643,832.59	100%	2,643,832.59
Total	14,918,455.04	0.00	0.00	0.00	(1,775,000.00)	13,143,455.04		13,143,455.04
<b>Cruz, Awylda</b>								
Employer	244,424.65	0.00	0.00	0.00	(65,894.79)	178,529.86	100%	178,529.86
<b>Difazio (Gencarelli), Lisa</b>								
Employer	187,080.23	0.00	0.00	0.00	(51,875.58)	135,204.65	100%	135,204.65
<b>Dimltrion, Marianne</b>								
Employer	35,782.70	0.00	0.00	0.00	(10,688.83)	25,093.87	100%	25,093.87
<b>Foggio, Antoinette</b>								
Employer	32,477.50	0.00	0.00	0.00	0.00	32,477.50	100%	32,477.50
Rollover	44,975.64	0.00	0.00	0.00	0.00	44,975.64	100%	44,975.64
Total	77,453.14	0.00	0.00	0.00	0.00	77,453.14		77,453.14
<b>Fox (Vitale), Dianne</b>								
Employer	129,343.42	0.00	0.00	0.00	(34,024.59)	95,318.83	100%	95,318.83
<b>Gonnella, Renee</b>								
Employer	73,138.36	0.00	0.00	0.00	(20,861.51)	52,276.85	100%	52,276.85

**Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan**  
**Summary of Participant Accounts**  
**From January 1, 2000 to December 31, 2000**

<u>Participant Name</u>	<u>Prior Balance</u>	<u>Contribution</u>	<u>Gains / Losses</u>	<u>Transfers</u>	<u>Distributions</u>	<u>Ending Balance</u>	<u>%</u>	<u>-----Vested----- Balance</u>
<b>Hawthorne, Keith</b>								
Employer	996,378.25	0.00	0.00	(295,663.09)	0.00	700,715.16	100%	700,715.16
<b>Hayes, Barbara</b>								
Employer	122,270.57	0.00	0.00	0.00	(39,973.51)	82,297.06	100%	82,297.06
Rollover	30,759.19	0.00	0.00	0.00	0.00	30,759.19	100%	30,759.19
Total	153,029.76	0.00	0.00	0.00	(39,973.51)	113,056.25		113,056.25
<b>McAllister, Charese</b>								
Employer	5,623.09	0.00	0.00	(5,623.09)	0.00	0.00	100%	0.00
<b>Roberts, Kim</b>								
Employer	15,655.05	0.00	0.00	0.00	(4,644.65)	11,010.40	100%	11,010.40
<b>Roelke, Marc</b>								
Employer	16,847.23	0.00	0.00	(740.19)	0.00	16,107.04	100%	16,107.04
<b>Grand Total</b>	<b>17,279,748.68</b>	<b>0.00</b>	<b>0.00</b>	<b>(446,008.90)</b>	<b>(2,008,712.09)</b>	<b>14,825,027.69</b>		<b>14,825,027.69</b>

This summary excludes any contributions and earnings allocation for the 2000 plan year.

Dr. Criscito's balance net of the pooled account distributions that took place in the year 2000	= \$13,143,455.04
All other participant balances net of the pooled account distributions that took place in the year 2000	= \$ <u>1,681,572.65</u>
Total	\$14,825,027.69

## **EXHIBIT 3**

Diagnostic & Clinical Cardiology, P.A. Money Purchase Plan  
Calculation of Lost Interest

Start	End	Days	Present Value	Interest Rate	Future Value
1/1/2000	3/31/2000	90	\$1,681,572.65	10%	\$1,723,429.61
3/31/2000	6/30/2000	91	\$1,723,429.61	11%	\$1,771,208.14
6/30/2000	9/30/2000	92	\$1,771,208.14	11%	\$1,820,858.33
9/30/2000	12/31/2000	92	\$1,820,858.33	11%	\$1,871,900.30
12/31/2000	3/31/2001	90	\$1,871,900.30	11%	\$1,923,359.35
3/31/2001	6/30/2001	91	\$1,923,359.35	10%	\$1,971,907.62
6/30/2001	9/30/2001	92	\$1,971,907.62	9%	\$2,017,145.81
9/30/2001	12/31/2001	92	\$2,017,145.81	9%	\$2,063,421.82
12/31/2001	3/31/2002	90	\$2,063,421.82	8%	\$2,104,524.49
3/31/2002	6/30/2002	91	\$2,104,524.49	8%	\$2,146,916.37
6/30/2002	9/30/2002	92	\$2,146,916.37	8%	\$2,190,642.20
9/30/2002	12/31/2002	92	\$2,190,642.20	8%	\$2,235,258.58
12/31/2002	3/31/2003	90	\$2,235,258.58	7%	\$2,274,170.87
3/31/2003	6/30/2003	91	\$2,274,170.87	7%	\$2,314,204.31
6/30/2003	9/30/2003	92	\$2,314,204.31	7%	\$2,355,394.10
9/30/2003	12/31/2003	92	\$2,355,394.10	6%	\$2,391,283.15
12/31/2003	3/31/2004	91	\$2,391,283.15	6%	\$2,427,220.84
3/31/2004	6/30/2004	91	\$2,427,220.84	7%	\$2,469,830.74
6/30/2004	9/30/2004	92	\$2,469,830.74	6%	\$2,507,359.87
9/30/2004	12/31/2004	92	\$2,507,359.87	7%	\$2,551,864.58
12/31/2004	3/31/2005	90	\$2,551,864.58	7%	\$2,596,288.48
3/31/2005	6/30/2005	91	\$2,596,288.48	8%	\$2,648,586.07
6/30/2005	9/30/2005	92	\$2,648,586.07	8%	\$2,702,529.30
9/30/2005	12/31/2005	92	\$2,702,529.30	9%	\$2,764,528.92
12/31/2005	3/31/2006	90	\$2,764,528.92	9%	\$2,826,556.80
3/31/2006	6/30/2006	91	\$2,826,556.80	9%	\$2,890,689.00
6/30/2006	9/30/2006	92	\$2,890,689.00	10%	\$2,964,465.99
9/30/2006	12/31/2006	92	\$2,964,465.99	10%	\$3,040,125.93
12/31/2006	3/31/2007	90	\$3,040,125.93	10%	\$3,116,009.25
3/31/2007	6/30/2007	91	\$3,116,009.25	10%	\$3,194,661.67
6/30/2007	9/30/2007	92	\$3,194,661.67	10%	\$3,276,196.73
9/30/2007	12/31/2007	92	\$3,276,196.73	10%	\$3,359,812.75
12/31/2007	3/31/2008	91	\$3,359,812.75	9%	\$3,435,833.48
3/31/2008	5/5/2008	35	\$3,435,833.48	8%	\$3,462,216.45
5/5/2008	distribution of \$26,202.74 to Antoinette Andriola				\$3,436,013.71
5/5/2008	6/30/2008	56	\$3,436,013.71	8%	\$3,478,325.83
6/30/2008	9/30/2008	92	\$3,478,325.83	7%	\$3,540,064.83
9/30/2008	12/31/2008	92	\$3,540,064.83	8%	\$3,611,965.68
12/31/2008	3/31/2009	90	\$3,611,965.68	7%	\$3,674,844.26

**Interest = \$1,993,272**

Interest was calculated using the Voluntary Fiduciary Correction Program (VFCP)  
Online Calculator provided by the U.S. Department of Labor - EBSA.  
Using IRC 6621(c)(1) underpayment rates